

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF ) APPEAL NO. 06-A-2057  
DONALD DOUGLAS AND DOLORES MYERS ) FINAL DECISION AND ORDER  
from the decision of the Board of Equalization of )  
Ada County for tax year 2006. )

**RESIDENTIAL TAX APPEAL**

THIS MATTER came on for hearing, September 26, 2006, in Boise, Idaho, before Hearing Officer Sandra Tatom. Board Members Lyle R. Cobbs, and David E. Kinghorn participated in this decision. Owner Wayne Douglas appeared for himself. Chief Deputy Assessor Marilee Fuller, Appraisal Supervisor Tim Tallman and Appraiser Tina Winchester appeared for Respondent Ada County. This appeal is taken from a decision of the Ada County Board of Equalization (BOE) modifying the protest of the valuation for taxing purposes of property described as Parcel No. S0521336060.

The issue on appeal is the market value of residential property.

The decision of the Ada County Board of Equalization is affirmed.

**FINDINGS OF FACT**

The assessed land value is \$100,000, this value was reduced by \$30,000 at the BOE. The improvements' valuation is \$94,700, totaling \$194,700. Appellant requests the land value be reduced to \$70,000, and the improvements' value be reduced to \$85,000, totaling \$155,000.

The subject property, a 1,932 square foot single family residence located on Eagle Road, was built in 1973. The subject is located on an unpaved road, in a neighborhood of two other existing residences.

Appellant contends that the subject property is assessed too high for the location for

three reasons. The limited access to a paved main road, the property is not connected to city water or city sewage, and excessive noise relating to the close proximity of Eagle Road.

The County Assessor valued the property based on three comparable properties which sold in the subject area. The comparable sales had the same proximity to a major road, no city services, and approximately the same size residence and land as subject.

### CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

**Idaho Code § 63-208, Rules Pertaining to the Market Value - Duty of Assessor Rules**, promulgated by the State Tax Commission shall require each assessor to find market value for assessment purposes.

Idaho Code § 63-201(10) defines market value:

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

The appellant submitted evidence and testified that there has been a substantial increase in the assessed value. The issue is whether subject is assessed at market value. Appellant did not provide evidence or comparable properties to substantiate the claim.

Comparable sales submitted by the Assessor illustrate that the subject property is assessed equitable with the surrounding area and properties similar to subject.

The County has demonstrated there is uniformity in the valuations of properties in the surrounding area for 2006.

Idaho Code § 63-511 in part;

Appeals from the County Board of Equalization (04). In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous. A preponderance of the evidence shall suffice to sustain the burden of proof.

The Board was convinced that property values have increased significantly. Appellant demonstrated the subject property assessment increased substantially, but failed to show proof or provide testimony that the valuation is excessive and not market value.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Ada County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

DATED this 19th day of January, 2007.